



3015 (02-09-04)

ANNUAL REPORT

OF

Name: SPRING GREEN MUNICIPAL WATER UTILITY

Principal Office: 112 WEST MONROE STREET
SPRING GREEN, WI 53588

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SPRING GREEN MUNICIPAL WATER UTILITY**Utility Address:** 112 WEST MONROE STREET
SPRING GREEN, WI 53588**When was utility organized?****Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS PEGGY CARPENTER**Title:** VILLAGE CLERK/TREASURER**Office Address:**112 WEST MONROE STREET
SPRING GREEN, WI 53588**Telephone:** (608) 588 - 2335**Fax Number:** (608) 588 - 2003**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MR TERRENCE T DRONE CPA**Title:** ACCOUNTANT**Office Address:** JOHNSON BLOCK & CO., INC.229 HIGH STREET
MINERAL POINT, WI 53565**Telephone:** (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** jbcmp@mhtc.net

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: MR JAY BENNETT CPA**Title:** SENIOR IN CHARGE AUDITOR**Office Address:** JOHNSON BLOCK & CO., INC.229 HIGH STREET
MINERAL POINT, WI 53565**Telephone:** (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** jbcmp@mhtc.net**Date of most recent audit report:** 6/30/1998**Period covered by most recent audit:** 1/1/97 to 12/31/97

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR DONALD KRAEMER**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**112 WEST MONROE STREET
SPRING GREEN, WI 53588**Telephone:** (608) 588 - 2335**Fax Number:** (608) 588 - 2003**E-mail Address:**

Name of utility commission/committee: Water/Sewer Committee

Names of members of utility commission/committee:MR BOB BOND
MR DON KRAEMER
MR TODD MILLER
MS CATHERINE SCHWANKE
MR ROGER STANEK
MR CHARLES WEIDNER, SR

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	175,684	170,298	1
Operating Expenses:			
Operation and Maintenance Expense (401)	48,024	47,911	2
Depreciation Expense (403)	27,479	25,540	3
Amortization Expense (404)	0	0	4
Taxes (408)	33,349	33,528	5
Total Operating Expenses	108,852	106,979	
Net Operating Income	66,832	63,319	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	66,832	63,319	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	12,172	13,737	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	12,172	13,737	
Total Income	79,004	77,056	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	79,004	77,056	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	0	0	
Net Income	79,004	77,056	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	628,271	551,215	19
Balance Transferred from Income (433)	79,004	77,056	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	707,275	628,271	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest on Investments	12,172	4
Total (Acct. 419):	12,172	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	175,684	0	0	0	175,684	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
Revenues subject to Wisconsin Remainder Assessment	175,684	0	0	0	175,684	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,515,108	1,406,451	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	373,614	348,341	2
Net Utility Plant	1,141,494	1,058,110	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	38,550	35,074	5
Other Investments (124)	11,314	11,314	6
Special Funds (125)	23,578	23,081	7
Total Other Property and Investments	73,442	69,469	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	135,763	121,580	8
Temporary Cash Investments (132)	461,858	443,232	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	33,743	29,611	11
Other Accounts Receivable (143)	6,819	6,923	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	234,078	103,902	14
Materials and Supplies (150)	3,955	3,184	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	876,216	708,432	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	479,482	493,219	20
Total Deferred Debits	479,482	493,219	
Total Assets and Other Debits	2,570,634	2,329,230	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	700,597	700,597	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	707,275	628,271	23
Total Proprietary Capital	1,407,872	1,328,868	
LONG-TERM DEBT			
Bonds (221)	0		24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	3,440	3,027	28
Payables to Municipality (233)	198,980	108,443	29
Customer Deposits (235)			30
Taxes Accrued (236)	32,366	32,366	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	234,786	143,836	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	461,280	468,950	36
Total Deferred Credits	461,280	468,950	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	466,696	387,576	38
Total Liabilities and Other Credits	2,570,634	2,329,230	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,515,108	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,515,108	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	373,614	0	0	0	9
Total Accumulated Provision	373,614	0	0	0	
Net Utility Plant	1,141,494	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	348,341				348,341	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	27,479				27,479	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,357				1,357	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	28,836	0	0	0	28,836	13
Debits during year						14
Book cost of plant retired	3,263				3,263	15
Cost of removal	300				300	16
Other debits (specify):						17
					0	18
Total debits	3,563	0	0	0	3,563	19
Balance End of Year	373,614	0	0	0	373,614	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.92%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	3,955	3,184	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	3,955	3,184	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	700,597	1
Changes during year (explain):		2
Balance end of year	700,597	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	32,366	1
Accruals:		
Charged water department expense	33,349	2
Charged electric department expense		3
Charged sewer department expense	487	4
Other (explain):		
NONE		5
Total Accruals and other credits	33,836	
Taxes paid during year:		
County, state and local taxes	32,366	6
Social Security taxes	1,248	7
PSC Remainder Assessment	222	8
Other (explain):		
NONE		9
Total payments and other debits	33,836	
Balance end of year	32,366	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	387,576	0	0	0	0	387,576	1
Add credits during year:							
For Services	9,230					9,230	2
For Mains	59,385					59,385	3
Other (specify):							
For Hydrants	10,505					10,505	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	466,696	0	0	0	0	466,696	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
Shared Meter Cost Due From Sewer	38,550	1
Total (Acct. 123):	38,550	
Other Investments (124):		
Special Assessments Receivable	11,314	2
Total (Acct. 124):	11,314	
Special Funds (125):		
Bond & Interest Redemption Fund	23,578	3
Total (Acct. 125):	23,578	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	33,743	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	33,743	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
Charges for Work & Materials	6,819	11
Total (Acct. 143):	6,819	
Receivables from Municipality (145):		
Due From General-1998 Tax Roll Items	12,228	12
Due From General-1998 Hydrant Rent	63,332	13
Due From General-Loans to General	95,837	14
Due From General-Prior Year Items	62,681	15
Total (Acct. 145):	234,078	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
1997 Water Tower Painting	18,202	18
Accrued Int. Rec. (TIF)	461,280	19
Total (Acct. 183):	479,482	
Payables to Municipality (233):		
Due to General-1997 Tax Equivalent	32,366	20
Due to General-1998 Street Improvements Paid by General	16,431	21
Due to General-1998 Rent and Insurance Costs	4,733	22
Due to General-1998 Operating Expenses	19,669	23
Due to General-Prior Year Operating Costs	125,781	24
Total (Acct. 233):	198,980	
Other Deferred Credits (253):		
Deferred Interest on Advance to TIF	461,280	25
Total (Acct. 253):	461,280	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,460,779	0	0	0	1,460,779	1
Materials and Supplies	3,569	0	0	0	3,569	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	360,977	0	0	0	360,977	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	427,136	0	0	0	427,136	6
Other (specify):					0	7
Average Net Rate Base	676,235	0	0	0	676,235	
Net Operating Income	66,832	0	0	0	66,832	8
Net Operating Income as a percent of						
Average Net Rate Base	9.88%	N/A	N/A	N/A	9.88%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	700,597	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	667,773	3
Other (Specify):		4
Total Average Proprietary Capital	1,368,370	
Net Income		
Net Income	79,004	5
Percent Return on Proprietary Capital	5.77%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

See Accountant's Compilation Report.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

Village Board
Village of Spring Green
Spring Green, Wisconsin 53588

We have compiled the accompanying prescribed Municipal Utility Annual Report of the Village of Spring Green as of December 31, 1998, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements, rules, regulations and guidelines of the Wisconsin Public Service Commission and is not intended to be a complete presentation in conformity with generally accepted accounting principles.

This report is intended solely for the information and use of the management of the Village of Spring Green and the Wisconsin Public Service Commission, and should not be used for any other purpose.

JOHNSON BLOCK AND COMPANY, INC.

July 22, 1999

Ms. Peggy Carpenter, Village Clerk Treasurer
Spring Green Municipal Water Utility
112 West Monroe Street
Spring Green, WI 53588-9718

1998 Analytical Review DWCCA-5640-ELE

Dear Ms. Carpenter:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted amounts reported in Account 311, Structures and Improvements, pages W-8 and W-9. This amount is more appropriately reported in Account 310, Land and Land Rights. Please confirm that you have reclassified this amount.

FINANCIAL SECTION FOOTNOTES

2. During our review, we noted \$461,280 reported in Account 183, Other Deferred Debits, page F-18, described as "Accrued Int. Rec. (TIF)." Please provide complete details concerning this item. What gave rise to it and how was it calculated?

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\analytical review letters\July 22 1999 rev letters e 1.doc

cc: Mr. Bob Bond

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	173,323	1
Total Sales of Water	173,323	
Other Operating Revenues		
Forfeited Discounts (470)	1,019	2
Other Water Revenues (474)	1,342	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	2,361	
Total Operating Revenues	175,684	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	28,642	5
General Operating Expenses (680-690)	19,382	6
Total Operation and Maintenance Expenses	48,024	
Other Operating Expenses		
Depreciation Expense (403)	27,479	7
Amortization Expense (404)		8
Taxes (408)	33,349	9
Total Other Operating Expenses	60,828	
Total Operating Expenses	108,852	
NET OPERATING INCOME	66,832	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	2	127	814	2
Industrial				3
Total Unmetered Sales to General Customers (460)	2	127	814	
Metered Sales to General Customers (461)				
Residential	606	33,644	59,669	4
Commercial	92	11,041	14,548	5
Industrial	13	36,996	26,313	6
Total Metered Sales to General Customers (461)	711	81,681	100,530	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		63,855	8
Other Sales to Public Authorities (464)	34	6,181	8,124	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	748	87,989	173,323	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	63,855	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	63,855	
Forfeited Discounts (470):		
Customer late payment charges	1,019	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,019	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,202	7
Other (specify):		
Miscellaneous	140	8
Total Other Water Revenues (474)	1,342	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	12,807	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	4,263	3
Chemicals (630)	968	4
Supplies and Expenses (640)	2,857	5
Repairs of Water Plant (650)	7,747	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	28,642	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	3,510	8
Office Supplies and Expenses (681)	672	9
Outside Services Employed (682)	7,043	10
Insurance Expense (684)	3,733	11
Employees Pensions and Benefits (686)	3,004	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,420	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	19,382	
Total Operation and Maintenance Expenses	48,024	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		32,366	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		487	2
Net property tax equivalent		31,879	
Social Security		1,248	3
PSC Remainder Assessment		222	4
Other (specify): NONE			5
Total tax expense		33,349	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sauk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.210090				3
County tax rate	mills		4.299160				4
Local tax rate	mills		8.787910				5
School tax rate	mills		10.487790				6
Voc. school tax rate	mills		1.554760				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.339710				10
Less: state credit	mills		1.346430				11
Net tax rate	mills		23.993280				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.787910				14
Combined School Tax Rate	mills		12.042550				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.830460				17
Total Tax Rate	mills		25.339710				18
Ratio of Local and School Tax to Total	dec.		0.822048				19
Total tax net of state credit	mills		23.993280				20
Net Local and School Tax Rate	mills		19.723630				21
Utility Plant, Jan. 1	\$	1,493,339	1,493,339				22
Materials & Supplies	\$	3,184	3,184				23
Subtotal	\$	1,496,523	1,496,523				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,496,523	1,496,523				26
Assessment Ratio	dec.		0.951674				27
Assessed Value	\$	1,424,202	1,424,202				28
Net Local & School Rate	mills		19.723630				29
Tax Equiv. Computed for Current Year	\$	28,090	28,090				30
Tax Equivalent per 1994 PSC Report	\$	32,366					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	32,366					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	4,194		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	108,854		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	113,048	0	
PUMPING PLANT			
Land and Land Rights (320)	250		12
Structures and Improvements (321)	52,411		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	95,157	520	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,400		20
Total Pumping Plant	149,218	520	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,740		23
Total Water Treatment Plant	2,740	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	482		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			4,194	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			108,854	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	113,048	
PUMPING PLANT				
Land and Land Rights (320)			250	12
Structures and Improvements (321)			52,411	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	200		95,477	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,400	20
Total Pumping Plant	200	0	149,538	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			2,740	23
Total Water Treatment Plant	0	0	2,740	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			482	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	282,425		26
Transmission and Distribution Mains (343)	530,167	85,931	27
Fire Mains (344)	0		28
Services (345)	154,252	9,063	29
Meters (346)	45,026	382	30
Hydrants (348)	99,741	15,521	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,112,093	110,897	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	1,311		34
Office Furniture and Equipment (372)	95		35
Computer Equipment (372.1)	3,527	503	36
Transportation Equipment (373)	21,867		37
Other General Equipment (379)	2,552		38
Other Tangible Property (390)	0		39
Total General Plant	29,352	503	
Total utility plant in service directly assignable	1,406,451	111,920	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,406,451	111,920	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			282,425 26
Transmission and Distribution Mains (343)			616,098 27
Fire Mains (344)			0 28
Services (345)			163,315 29
Meters (346)			45,408 30
Hydrants (348)	3,063		112,199 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	3,063	0	1,219,927
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			1,311 34
Office Furniture and Equipment (372)			95 35
Computer Equipment (372.1)			4,030 36
Transportation Equipment (373)			21,867 37
Other General Equipment (379)			2,552 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	29,855
Total utility plant in service directly assignable	3,263	0	1,515,108
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	3,263	0	1,515,108

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			7,161	7,161	1
February			6,652	6,652	2
March			6,967	6,967	3
April			7,204	7,204	4
May			8,703	8,703	5
June			8,726	8,726	6
July			11,231	11,231	7
August			9,963	9,963	8
September			9,452	9,452	9
October			7,694	7,694	10
November			7,019	7,019	11
December			6,705	6,705	12
Total for year	0	0	97,477	97,477	
Less: Measured or estimated water used in main flushing and water treatment during year				145	13
Less: Other utility use				1,051	14
Other utility use explanation:					15
Other utility uses include flushing hydrants, water main breaks, street cleaning, flushing sewers and filling the park ice pond.					
Water pumped into distribution system				96,281	16
Less: Water sold				87,989	17
Losses and unaccounted for				8,292	18
Percent unaccounted for to the nearest whole percent (%)				9%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				497	21
Date of maximum: 7/14/1998					22
Cause of maximum:					23
Phone company cut control line to well. Therefore, utility personnel ran the well to fill the water tower so there would be enough water available.					
Minimum gallons pumped by all methods in any one day during reporting year				63	24
Date of minimum: 7/18/1998					25
Total KWH used for pumping for the year				99,196	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
NORTH ALBANY STREET	#1	427	12	500	Yes	1
WEST JEFFERSON STREET	#2	128	18	170,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2		1
Location	WELL #1	WELL # 2		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	MC CARTHY	LAYNE		5
Year Installed	1967	1983		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	300	800		8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC		10
Year Installed	1967	1983		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	30	60		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	#2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2 3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	4 5
Year constructed	1947	1983	6
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	11	157	9 10
Total capacity in gallons	90,000	250,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID	13 14
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE	15 16 17
Filters, type (gravity, pressure, other, none)		NONE	18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		1.9000	20 21 22
Is a corrosion control chemical used (yes, no)?		N	23 24
Is water fluoridated (yes, no)?		Y	25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	8,828	0	0	0	8,828	1
M	D	6.000	25,859	0	0	0	25,859	2
M	D	8.000	19,888	480	0	0	20,368	3
M	D	10.000	2,618	0	0	0	2,618	4
M	D	12.000	3,226	1,428	0	0	4,654	5
Total Within Municipality			60,419	1,908	0	0	62,327	
Total Utility			60,419	1,908	0	0	62,327	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	503	1	0	0	504	5	1
M	1.000	138	2	0	0	140		2
M	1.250	4	0	0	0	4		3
M	1.500	14	0	0	0	14		4
M	2.000	11	0	0	0	11		5
M	4.000	6	0	0	0	6		6
M	6.000	2	0	0	0	2		7
M	8.000	4	1	0	0	5		8
Total Utility		682	4	0	0	686	5	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	508	6	0	0	514	35	1
0.750	133	0	0	0	133	0	2
1.000	20	0	0	0	20	2	3
1.250	3	0	0	0	3	1	4
1.500	8	0	0	0	8	0	5
2.000	8	0	0	0	8	0	6
3.000	1	0	0	0	1	0	7
4.000	2	0	0	0	2	0	8
Total:	683	6	0	0	689	38	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	404	79	4	18	0	9	514	1
0.750	133	0	0	0	0	0	133	2
1.000	9	5	2	4	0	0	20	3
1.250	2	1	0	0	0	0	3	4
1.500	3	4	1	0	0	0	8	5
2.000	0	3	3	2	0	0	8	6
3.000	0	0	1	0	0	0	1	7
4.000	0	0	0	2	0	0	2	8
Total:	551	92	11	26	0	9	689	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	105	7	3		109	2
Total Fire Hydrants	105	7	3	0	109	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	109
Number of distribution system valves end of year:	210
Number of distribution valves operated during year:	210

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues & Expenses (Page W-01)

See Accountant's Compilation Report.

Water Operation & Maintenance Expenses (Page W-05)

Outside Services Employed (682) increased \$5,702 from 1997 to 1998.
Approximately \$5,632 was spent in 1998 on Well #2 MTBE monitoring services.

Wages decreased due to utility personnel spending more time in 1998 working on general village projects.

Water Utility Plant in Service (Page W-08)

\$ in account 311 transferred to account 310 by ele 7/16/99

Water Mains (Page W-15)

There were 480 feet of 8" and 1428 feet of 12" main added in 1998. The 480 feet of 8" main was paid for with Water Utility operating funds. The 1428 feet of 12" main were paid for by Cardinal Glass as part of the Madison Street and Private Drive Extensions.

Water Services (Page W-16)

There were (1) 3/4", (2) 1" and (1) 8" services added in 1998. Per Schedule Cz-1, Customers are charged \$370 for new 3/4" services. For larger sized services customers are charged the actual cost of installation. In 1998 there was (1) customer charged \$370 for a new 3/4" service. There were (2) customers who had services installed in 1998 that were larger than 3/4". The cost of installation for these services was approximately \$1,500. The 8" service which was installed was paid for by Cardinal Glass as part of the Madison Street and private drive extensions.
